

## POSITION DESCRIPTION

Agriculture Auditor 3 – Milk/Vegetable - Producer Security Section

Division of Trade and Consumer Protection – Bureau of Business Trade Practices

Page 2

## POSITION SUMMARY

This is an objective level auditing work performing complex investigative audits in the field of milk contractors and vegetable contractors to enforce Wisconsin Statute Chapter 126, Wis. Stats. and Chapters 100 and 101, Wis. Adm. Code. These statutes and administrative rules relate to the security for the obligations of these businesses to the producers who sell to them and to the discrimination in the price paid producers for milk. The position also performs audits to enforce ch. ATPC 101, Wis. Adm. Code, relating to trade practices of vegetable contractors purchasing from Wisconsin growers. The position will also review financial statements submitted by these businesses. Many of the businesses subject to these audits are major national and international corporations.

Supervision of this position is of a general nature, received through conferences, audit reports, and general administrative review by the Section Chief. The work requires the ability to analyze audited and unaudited financial statements, audit milk and vegetable contractors and for filing proper applications and payment of proper fees, and detect violations of laws or administrative rules through application of auditing procedures. In case of emergency, or as workload demands, the position may be assigned other tasks of a similar nature.

## **GOALS AND WORKER ACTIVITIES:**

**55% GOAL A: Perform field reviews of milk contractors and producer agents to enforce Ch. 126 and Ch. 100.** (IMPACT: Milk contractors who purchase milk from producers or producer agents must evidence a sound financial position through financial statements filed with the Department or file security with the Department. Producer agents who arrange for the sale of their members' milk must either evidence sound financial position or provide financial security with DATCP. Effective enforcement of these requirements can have a significant impact on the farming community by preventing or minimizing losses to farmers resulting from the nonpayment by contractors or producer agents to pay for products because of financial inability. Such failures can cause farmers to lose a significant amount of their annual income. Field reviews of these contractors and producer agents are particularly important because they can reveal developing problems while corrective action is still possible.)

- A.1 Perform field reviews of milk contractors for the protection of producers and producer agents selling their products to these contractors.
- A.2 Perform field reviews of producer agents for the protection of producers selling their products through their producer agents.
- A.3 Perform field reviews of milk contractors and producer agents to verify milk payroll information on their annual milk contractor license application and the monthly payment of license fees and procurement fees.
- A.4 Perform field reviews of milk contractors and producer agents to determine the adequacy of security held by the Department and appropriate producer payment practices.

## POSITION DESCRIPTION

Agriculture Auditor 3 – Milk/Vegetable - Producer Security Section

Division of Trade and Consumer Protection – Bureau of Business Trade Practices

Page 3

- A.5 Assist in performing complex field reviews of milk contractors and producer agents which have defaulted in payment to producers.
- A.6 Prepare oral and written reports, including detailed supporting schedules, regarding field review findings.
- A.7 Recommend enforcement actions appropriate to findings

**15% GOAL B: Perform field reviews of vegetable contractors and producer agents to enforce Ch. 126 and Ch. 101.** (IMPACT: vegetable contractors who purchase products from producers or producer agents must evidence a sound financial position through financial statements filed with the Department or file security with the Department. Producer agents who arrange for the sale of their members' vegetables must either evidence sound financial position or provide financial security with DATCP. Effective enforcement of these requirements can have a significant impact on the farming community by preventing or minimizing losses to farmers resulting from the nonpayment by contractors or producer agents to pay for products because of financial inability. Such failures can cause farmers to lose 100% of their annual income. Field reviews of these contractors and producer agents are particularly important because they can reveal developing problems while corrective action is still possible.)

- B.1 Perform analysis of contractor grower contracts to determine whether contractual terms and conditions do not violate the provisions of Ch. 126 and Ch. 101.
- B.2 Perform field reviews of producer agents for the protection of producers selling their products through their producer agents.
- B.3 Perform field reviews of vegetable contractor's grower settlement records to determine whether grower payments were made in accordance with the grower contract terms.
- B.4 Perform field reviews of vegetable contractors' passed acreage pool to determine whether grower deductions for the pool, pool payments and charges against the pool, and final pool information report to growers were made in accordance with the grower contract and provisions of Ch.101.
- B.5 Prepare oral and written reports, including detailed supporting schedules, regarding field review findings.
- B.6 Recommend enforcement actions appropriate to findings.

**20% GOAL C: Perform initial analysis of annual and quarterly financial statements of milk and vegetable contractors.** (IMPACT: Thorough analysis of financial statements is the primary determinant of the amount of assessments owed to the Agricultural Producer Security Fund and whether a firm is required to file security with DATCP. For all contractors, comparison of financial statement information over a period of time can determine whether a contractor is becoming financially

## POSITION DESCRIPTION

Agriculture Auditor 3 – Milk/Vegetable - Producer Security Section

Division of Trade and Consumer Protection – Bureau of Business Trade Practices

Page 4

unstable and could become unable to pay the producers it is procuring products from.)

- C.1 Analyze milk and vegetable contractor annual financial statements reviewed or audited by independent certified public accountants to determine the financial condition meets the minimum financial standards required by Chapter 126, Wis. Stats. and Chapters ATCP 100 or 101, Wis. Adm. Code.
- C.2 Analyze milk contractor unaudited annual and quarterly financial statements prepared by the contractor or their outside certified public accountants for compliance with Chapter 126, Wis. Stats. and Chapters ATCP 100 or 101, Wis. Adm. Code.

**5% GOAL D: Assist in performing complex audits of the prices paid by milk contractors to milk producers to enforce the provisions of Section 100.22, Wis. Stats., and ATCP 100, Subchapter IV, Wis. Adm. Code, related to milk price discrimination.** (IMPACT: Discrimination by milk contractors between producers in the prices paid to producers for milk is a practice that can result in severe financial injury to producers, competing dairy facilities and the industry as a whole. Due to the multiplicity of programs in use and the difficulty of determining whether they are cost-justified, these are highly complex audits even at small dairy facilities.)

- D.1 Assist in audits of milk pricing practices to determine the pricing system actually in use.
- D.2 Assist in the review of cost-justification data submitted by milk contractors.
- D.3 Assist in the preparation of cost-justification studies conducted by the department.
- D.4 Prepare oral and written reports of findings, including detailed supporting schedules.

**5% GOAL E: Other tasks as assigned by Section chief.**

- E.1 Assist in developing and maintaining a functional and up to-date milk contractor excel field review workbook
- E.2 Assist in documenting and clarifying Section procedures under the provisions of Ch. 126, Wis. Stats., Ch. ATCP 100 and 101, Wis. Adm. Code.

## KNOWLEDGE AND SKILLS REQUIRED BY THIS POSITION

- A. Extensive knowledge of generally accepted accounting principles and generally accepted auditing standards and procedures. Goals A, B, C and E.
- B. Extensive knowledge of analysis of financial statements. Goal C.

## **POSITION DESCRIPTION**

Agriculture Auditor 3 – Milk/Vegetable - Producer Security Section

Division of Trade and Consumer Protection – Bureau of Business Trade Practices

Page 5

- C. Extensive knowledge of cost-accounting methodology. Goal D.
- D. Extensive knowledge of Chapter 126, Wis. Stats., and Chapters ATPC 100 and 101, Wis. Adm. Code. Goals A, B, C, D, and E.
- E. Skill in communicating, both written and oral, with groups or on a one-to-one basis. Goals A, B, C, D, and E.
- F. Technical skill and ability to use computers, programs and various applications software (e.g. Internet, Microsoft Office suite, data processing systems, etc.) (All Goal areas)

## **SPECIAL REQUIREMENTS**

- Professional training in accounting or auditing such as that which would be acquired by earning a Bachelor's Degree in accounting or auditing from an accredited post secondary college/university, or commensurate work experience and training;
- In-state and occasional out-of-state travel is required;
- A valid driver's license is required.

## **DISCRETION AND ACCOUNTABILITY**

This auditor has a wide range of discretion in the administration and enforcement of these programs. It is the auditor's decision how to conduct the audit and what recommendations are made for corrective action, if any. If a serious violation exists, the auditor is required to consult with the Section Chief and Bureau Director. In many situations, the auditor is required to recognize signals which indicate deterioration financial condition before shown by the financial statement, and make recommendations to prevent further financial deterioration.

## **PHYSICAL DEMANDS**

This position is required to spend up to 50% of its time in 'travel' status. No unusual physical demands are required by the position.

## **WORKING ENVIRONMENT**

Most of this position's work will take place in various typical office situations around the state. However, some of the work may be done at business locations having less than ideal conditions. Travel may also be required under less than ideal conditions.

Updated 10/12/2015